

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Peru Community Schools (5635)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$4,569	\$61,613	\$85,688	n/a	> 500%	39%
	11100 Regular Programs; Elementary	\$3,053,095	\$3,320,903	\$3,271,732	\$3,624,387	19%	9%	11%
	11200 Regular Programs; Middle/Junior High	\$892,634	\$1,172,779	\$1,192,918	\$1,320,300	48%	13%	11%
	11300 Regular Programs; High School	\$1,872,835	\$1,932,654	\$2,028,206	\$2,235,957	19%	16%	10%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$22,500	n/a	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$157,936	\$208,504	\$214,175	\$222,623	41%	7%	4%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$87,550	\$96,238	\$112,970	n/a	29%	17%
	12100 2007 Account Code - Gifted and Talented	\$161,856	\$169,080	\$178,054	\$63,479	-61%	-62%	-64%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$136,408	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$312,514	\$258,132	\$368,680	\$366,748	17%	42%	-1%
	12520 Culturally Different; Compensatory	\$35,393	\$5,012	\$1,683	\$3,242	-91%	-35%	93%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$231,950	\$362,895	\$335,305	\$136,256	-41%	-62%	-59%
	12610 Learning Disability	\$0	\$0	\$0	\$250,002	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$72,837	\$155,980	\$147,242	\$162,536	123%	4%	10%
	12900 Other Special Programs	\$1,066	\$1,853	\$545	\$11,008	> 500%	494%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$14,094	\$15,089	\$9,317	\$5,241	-63%	-65%	-44%
	14300 Summer School Programs; High School	\$54,842	\$67,538	\$58,897	\$36,549	-33%	-46%	-38%
	16100 Remediation Testing	\$27,825	\$42,287	\$8,170	\$8,314	-70%	-80%	2%
	16200 Preventive Remediation	\$55,743	\$58,041	\$55,408	\$52,502	-6%	-10%	-5%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$62,328	\$184,500	\$109,438	\$38,889	-38%	-79%	-64%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$301,445	\$373,383	\$306,617	\$304,279	1%	-19%	-1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$506,380	\$481,797	\$379,517	\$436,518	-14%	-9%	15%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$60,711	\$101,615	\$99,285	\$142,564	135%	40%	44%
	17800 Payments to Other Governmental Units Within State; Payments to Charter Schools	\$0	\$4,295	\$0	\$0	n/a	-100%	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$1,233	\$6,476	\$12,093	n/a	> 500%	87%
	22210 Library/Media Services; Service Area Direction	\$170,757	\$268,433	\$160,130	\$186,636	9%	-30%	17%
	22220 Library/Media Services; School Library	\$25,749	\$20,168	\$31,093	\$16,329	-37%	-19%	-47%
	22230 Library/Media Services; Audiovisual	\$2,130	\$2,014	\$1,204	\$1,646	-23%	-18%	37%
	22240 Library/Media Services; Educational Television	\$2,620	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$25,691	\$222,310	\$0	\$0	-100%	-100%	n/a
	22290 Library/Media Services; Other Educational Media Services	\$9,415	\$0	\$8,075	\$8,754	-7%	n/a	8%
	24100 Office of The Principal	\$720,917	\$778,514	\$864,908	\$973,490	35%	25%	13%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$180,689	\$232,424	\$231,433	\$233,248	29%	0%	1%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$12,113	\$0	\$0	\$0	-100%	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$298,156	\$491,477	\$507,059	\$386,757	30%	-21%	-24%
	60500 Debt Services; Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$21,687	\$0	\$28,336	n/a	31%	n/a
<b>Student Academic Achievement Total</b>		<b>\$9,323,722</b>	<b>\$11,046,714</b>	<b>\$10,733,417</b>	<b>\$11,626,251</b>	<b>25%</b>	<b>5%</b>	<b>8%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$33,333	\$40,229	\$42,275	\$50,882	53%	26%	20%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$10,558	\$18,584	\$12,081	\$12,901	22%	-31%	7%
	21220 Guidance Services; Counseling Services	\$192,257	\$199,541	\$179,749	\$191,680	0%	-4%	7%
	21240 Guidance Services; Information Services	\$0	\$13,654	\$6,210	\$7,655	n/a	-44%	23%
	21340 Health Services; Nurse Services	\$46,718	\$57,070	\$76,471	\$128,397	175%	125%	68%
	21390 Health Services; Other Health Services	\$0	\$0	\$0	\$485	n/a	n/a	n/a
	21410 Psychological Services; Service Area Direction	\$0	\$4,515	\$3,110	\$6,060	n/a	34%	95%
	22110 Improvement of Instruction; Service Area Direction	\$8,264	\$5,789	\$27,338	\$33,263	302%	475%	22%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,311	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$26,652	\$193,953	\$213,533	\$194,651	> 500%	0%	-9%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$43,951	\$4,592	\$5,457	\$4,650	-89%	1%	-15%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$14,003	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$103,377	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$20,670	\$23,882	\$27,210	\$30,380	47%	27%	12%
	23190 Board of Education; Other Governing Body Services	\$0	\$25,579	\$9,374	\$4,832	n/a	-81%	-48%
	23210 Executive Administration; Office of The Superintendent	\$130,565	\$260,856	\$221,716	\$243,636	87%	-7%	10%

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	23220 Executive Administration; Community Relations	\$267	\$898	\$4,494	\$5,178	> 500%	476%	15%
	24900 Other Support Services, School Administration	\$56,296	\$83,921	\$94,262	\$72,106	28%	-14%	-24%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$46,092	\$93,671	\$29,111	n/a	-37%	-69%
<b>Student Instructional Support Total</b>		<b>\$574,841</b>	<b>\$979,155</b>	<b>\$1,016,949</b>	<b>\$1,133,248</b>	<b>97%</b>	<b>16%</b>	<b>11%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$14,968	\$6,156	\$5,775	\$8,980	-40%	46%	55%
	25110 Fiscal Services; Office of The Business Manager	\$88,174	\$95,459	\$99,504	\$149,413	69%	57%	50%
	25160 Fiscal Services; Financial Accounting	\$748	\$626	\$848	\$705	-6%	13%	-17%
	25191 Other Fiscal Services; Refund of Revenue	\$3,129	\$729	\$5,404	\$1,179	-62%	62%	-78%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,446	\$5,108	\$6,942	n/a	380%	36%
	25196 Other Fiscal Services; Cash Change	\$0	\$300	\$245	\$245	n/a	-18%	0%
	25199 Other Fiscal Services; Other	\$0	\$114	\$2,787	\$2,226	n/a	> 500%	-20%
	25710 2007 Account Code - Direction of Central Support Services	\$0	\$0	\$0	\$3,480	n/a	n/a	n/a
	25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$41,032	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$13,381	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$15,917	\$8,886	\$31,861	n/a	100%	259%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$32,980	\$21,782	\$24,452	n/a	-26%	12%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$553,826	\$697,881	\$668,879	\$348,487	-37%	-50%	-48%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$504,572	\$782,050	\$754,482	\$1,254,924	149%	60%	66%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$0	\$9,746	\$53,849	n/a	n/a	453%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$237,610	\$242,970	\$210,722	\$353,280	49%	45%	68%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$8,886	n/a	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$8,943	\$0	\$5,136	n/a	-43%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$38,884	\$97,205	\$84,061	\$67,360	73%	-31%	-20%
	27010 Student Transportation; Service Area Direction	\$34,219	\$30,367	\$10,784	\$6,673	-81%	-78%	-38%
	27100 Student Transportation; Vehicle Operation	\$224,602	\$318,586	\$347,695	\$424,448	89%	33%	22%
	27200 Student Transportation; Monitoring Services	\$1,053	\$884	\$761	\$892	-15%	1%	17%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$70,041	\$117,935	\$147,242	\$169,845	142%	44%	15%
	27400 Student Transportation; Purchase of School Buses	\$99,952	\$204,161	\$4,706	\$78,277	-22%	-62%	> 500%
	27500 Student Transportation; Insurance on Buses	\$8,001	\$39	\$0	\$7,033	-12%	> 500%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$41,668	\$32,442	\$6,331	\$16,814	-60%	-48%	166%
	27910 Student Transportation; Bus Driver Training	\$0	\$24	\$734	\$1,186	n/a	> 500%	62%
	31100 Food Services Operations; Service Area Direction	\$22,777	\$25,412	\$28,723	\$28,644	26%	13%	0%
	31200 Food Services Operations; Food Preparation and Dispensing	\$293,360	\$314,248	\$364,848	\$422,186	44%	34%	16%
	31300 Food Services Operations; Food Delivery	\$14,136	\$16,665	\$10,597	\$14,934	6%	-10%	41%
	31400 Food Services Operations; Food Purchases	\$360,082	\$367,125	\$447,035	\$493,900	37%	35%	10%
	31900 Other Food Services	\$33,408	\$27,768	\$39,167	\$45,562	36%	64%	16%
	33400 Athletic Coaches	\$115,635	\$78,033	\$79,903	\$86,174	-25%	10%	8%
	33990 Other Community Services; Other	\$16,629	\$7,614	\$31,247	\$20,462	23%	169%	-35%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$30,298	\$2,062	\$417	\$400	-99%	-81%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$35,387	\$38,120	\$52,117	\$80,184	127%	110%	54%
<b>Overhead and Operational Total</b>		<b>\$2,843,159</b>	<b>\$3,564,260</b>	<b>\$3,450,537</b>	<b>\$4,273,431</b>	<b>50%</b>	<b>20%</b>	<b>24%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$329,178	\$244,848	\$123,446	\$5,849	-98%	-98%	-95%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$446	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$892	\$6,240,260	\$17,434	\$37,732	> 500%	-99%	116%
	45100 Building Acquisition, Construction and Improvements	\$0	\$615,329	\$960,733	\$727,875	n/a	18%	-24%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$4,297	\$7,791	\$4,193	n/a	-2%	-46%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$191,692	\$264,172	\$396,213	\$256,657	34%	-3%	-35%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,229	\$19,406	\$15,711	\$19,171	-50%	-1%	22%
	51100 Debt Services; Principal on Debt; Bonds	\$45,716	\$386,854	\$393,383	\$347,624	> 500%	-10%	-12%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$49,842	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,682,500	\$1,768,484	\$1,768,000	\$1,733,000	3%	-2%	-2%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$164,000	n/a	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	54200 2007 Account Code - Common School Fund	\$161,109	\$121,493	\$606,804	\$230,869	43%	90%	-62%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$59,731	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$169,902	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$2,449,763</b>	<b>\$9,665,142</b>	<b>\$4,289,515</b>	<b>\$3,806,445</b>	<b>55%</b>	<b>-61%</b>	<b>-11%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$122,470	\$100,238	\$97,635	\$80,491	-34%	-20%	-18%
	26492 2007 Account Code - Social Security	\$703,654	\$806,602	\$817,085	\$321,767	-54%	-60%	-61%
	26493 2007 Account Code - Workmen's Compensation	\$19,222	\$42,821	\$39,335	\$56,968	196%	33%	45%
	26494 2007 Account Code - Group Insurance	\$786,838	\$1,117,257	\$1,620,297	\$702,100	-11%	-37%	-57%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$7,287	\$6,386	\$243	n/a	-97%	-96%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$88,410	\$454,037	\$502,147	\$60,866	-31%	-87%	-88%
<b>prorated Total</b>		<b>\$1,720,595</b>	<b>\$2,528,242</b>	<b>\$3,082,884</b>	<b>\$1,222,435</b>	<b>-29%</b>	<b>-52%</b>	<b>-60%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$10,732,215	\$13,160,464	\$13,308,014	\$12,598,315	17%	-4%	-5%	63.5%	47.4%	59.0%	57.1%
Student Instructional Support	\$652,211	\$1,102,558	\$1,162,131	\$1,197,912	84%	9%	3%	3.9%	4.0%	5.1%	5.4%
Overhead and Operational	\$3,077,890	\$3,855,350	\$3,813,643	\$4,459,137	45%	16%	17%	18.2%	13.9%	16.9%	20.2%
Nonoperational	\$2,449,763	\$9,665,142	\$4,289,515	\$3,806,445	55%	-61%	-11%	14.5%	34.8%	19.0%	17.3%
<b>Grand Total</b>	<b>\$16,912,080</b>	<b>\$27,783,514</b>	<b>\$22,573,303</b>	<b>\$22,061,809</b>	<b>30%</b>	<b>-21%</b>	<b>-2%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	67.3%	51.3%	64.1%	62.5%